

State of Connecticut
Department of Revenue Services
Pam Law, Commissioner

Electronic Filing Information for Software Developers



2006 Taxable Year

Revision History

| Date | Description |
|-----------------|---|
| <u>6/20/06</u> | <u>Add subtraction other description in the alpha-numeric section</u> |
| <u>6/20/06</u> | <u>Added checkboxes from to indicate if primary or secondary taxpayer is deceased. IRS fields 305o and 305p.</u> |
| <u>6/20/06</u> | <u>Field 0825 for CT-1040 should be Line 68, changed from Line 65.</u> |
| <u>6/20/06</u> | <u>Add 3rd party designee</u> |
| <u>6/20/06</u> | <u>Scan Line Added to CT-1040V.</u> |
| <u>6/20/06</u> | <u>Add form CT-1040 EFW, Electronic Withdrawl Form to provide a record of electronic payment.</u> |
| <u>8/1/06</u> | <u>Additional filing status added for Civil Union filing Jointly, Civil Union filing Separately, and Qualifying Widower with dependent child.</u> |
| <u>8/2/06</u> | <u>Maximum Property tax credit increased to \$500 from \$350.</u> |
| <u>8/2/06</u> | <u>Connecticut will accept returns classified by the IRS as "imperfect returns"</u> |
| <u>8/2/06</u> | <u>New Archer MSA deduction and Jury Duty deduction added to the CT-SI and CT-AW.</u> |
| <u>10/18/06</u> | <u>Elimiated field 305a, duplicate Direct Debit date field.</u> |
| <u>10/18/06</u> | <u>Added clarification to CT1040V scan line specs</u> |
| <u>10/18/06</u> | <u>Chet contribution removed from IRS field 0702 (invalid field) and inserted into IRS field 0875 at the end of the record.</u> |
| <u>10/20/06</u> | <u>New Form CT-EFW added to back of specs.</u> |

State of Connecticut Department of Revenue Services
Electronic Filing System
Information for Software Developers

(Tax Year 2006)
Table of Contents

| | |
|---|-------------------------------------|
| Section 1: Introduction | 6 |
| Section 2: Contact Personnel | 7 |
| Section 3: Calendar of Events | 7 |
| Section 4: Acknowledgment System | 8 |
| Connecticut Acknowledgment Record Layout | |
| State Detail Record | 9 |
| Section 5: Exclusions from State of Connecticut Electronic Filing | 12 |
| Section 6: Software Edits & Cross-Checks | 14 |
| Edits for Form CT-1040 | 14 |
| Edits for Form CT-1040NR/PY | 20 |
| Section 7: State of Connecticut Record Layout | 23 |
| Generic Record Layout | 25 |
| Section 8: Unformatted Record | 39 |
| Return Sequencing: | 40 |
| Unformatted Record Layout | 41 |
| Form CT-1099G | 42 |
| Form CT-1099MISC | 43 |
| Schedule CT-SI | 44 |
| Schedule CT-1040AW | 47 |
| Appendix A: State of Connecticut Forms | 55 |
| Appendix B: Tax Tables & Calculation Schedules | 57 |
| Appendix C: Formatting Rules for Name & Address entries | 59 |
| Appendix D: Formatting Rules for Name & Address entries.. | Error! Bookmark not defined. |

This page is intentionally left blank.

DRAFT

Section 1: Introduction

The State of Connecticut Department of Revenue Services (DRS) is planning to accept electronically filed individual income tax returns for the Tax Year 2006 beginning on January 12, 2007. This program will be in conjunction with the Internal Revenue Service's (IRS) current Federal/State Electronic Filing Program (e-file).

During this 2007 season, the State of Connecticut will allow transmittal of Form CT-1040 and will accept Form CT-1040NR/PY. All forms CT-1040EZ must be formatted using the specification for Form CT-1040. Connecticut does not support a separate layout for Form CT-1040EZ. Connecticut also supports the electronic transmittal of Forms UC1099-G, Forms 1099-Misc and, Schedules CT-SI and CT-1040AW. DRS will then retrieve the State information from the IRS.

The purpose of this guide is to assist the software developer in preparing the State of Connecticut tax data for electronic filing. Other publications for the State of Connecticut Department of Revenue and the IRS will discuss the policies and procedures that constitute this program.

Please note: Changes applicable for Tax Year 2006 have been bolded and italicized

The following is a list of changes for the tax year 2006 State of Connecticut Income Tax Returns:

New For 2006

- 1) Required electronic filing for those tax practitioners who prepared more than (100) 2005 returns. .**
- 2) Scan Line added to Form CT-1040 V- Required. See Appendix C of this document**
- 3) New Form, CT-1040 EFW- Connecticut Electronic Withdrawl Payment record. This form should be generated by the software when an electronic payment of taxes is requested.**
- 4) ERO'S are no longer required to mail paper copies of other states returns if there is credit for taxes paid to another jurisdiction.**
- 5) New reject code for returns transmitted without an EIN for withholding on lines 18a-18h. Connecticut will reject returns if an EIN is not provided for each withholding occurrence.**
- 6) Connecticut DRS will accept the Federal Extension if the Connecticut return will have *no tax due*, No Connecticut extension needs to be filed. (Connecticut returns that have a *balance due* will be subject to late payment penalty and interest)**
- 7) The maximum property tax credit has been increased to \$500.**

- 8) Additional filing status added for Civil Union filing Jointly, Civil Union filing Separately. Connecticut Income Tax Returns claiming either of these filing status must be filed as state only.
- 9) Additional filing status added for :Qualifying Widower with dependent child.
- 10) New Archer MSA deduction and Jury Duty deduction added to the CT-SI and CT-AW.
- 11) Connecticut will accept returns classified by the IRS as "imperfect returns".
- 12) New subtraction, added, IRS field 0875 for CHET accounts.
- 13) New description field added in Schedule 1 after Subtraction other field to define what the subtraction is.

Section 2: Contact Personnel

1. **Electronic Filing Coordinator** **Jim Annino**
Filing Guidelines & Procedures (Help Desk) **(860) 297-4713**
Record Layout & Software Guidelines
E-mail Address jim.annino@po.state.ct.us

Electronic Commerce Supervisor **Jason Purslow**
Telephone **(860) 297-5979**
E-mail Address jason.purslow@po.state.ct.us
2. **FAX** **(860) 297-4761**

Section 3: Calendar of Events

For Taxable Period January 1, 2006 to December 31, 2006

Begin PATS Testing November 10, 2006
 Begin transmitting LIVE IRS -file RETURNS January 12, 2007
 Last date for transmitting TIMELY FILED RETURNS..... April 16, 2007
 Last date for re-transmitting REJECTED TIMELY FILED RETURNS.. April 20, 2007
 Last date for transmitting LATE OR RETURNS ON EXTENSION ..October 15, 2007
 Last date for re-transmitting REJECTED RETURNS.....October 20, 2007

NOTE: These dates may be subject to change at any time.

Section 4: Acknowledgment System

The State of Connecticut Acknowledgments

WE WILL BE USING THE IRS ACKNOWLEDGEMENT SYSTEM. RECORD LAYOUTS
Testing Federal and State testing for this system will begin November 10,2006.

State Trailer Record

(One for each Transmitter Mailbox Number)

WE WILL BE USING THE IRS ACKNOWLEDGEMENT SYSTEM. RECORD LAYOUTS
Testing Federal and State testing for this system will begin November 10,2006

Federal/State Electronic Filing Connecticut Acknowledgment Record Layout

State Detail Record

(One or more per transmission for each Transmitter Mailbox Number)

STATE ACKNOWLEDGEMENT FILE USE ONLY INNER ENVELOPE

ACK KEY Record - Acknowledgment File Key Record

Legend: Req'd and V = data must be present and it will be checked by IRS. Rec = Recommended, data is not mandatory by IRS, but recommended. Opt = Optional, Field is available for states to use.

| Field Identification | Form | Length | Field Description | No. | Ref. |
|-------------------------------------|------|--------|---|-----|--|
| Byte Count | | 4 | "0120" [Req'd & V] | | |
| Start of Record Sentinel | | 4 | Value "****" | | [Req'd & V] |
| 0000 Record ID | | 6 | Value "ACKbbb" | | |
| | | | [Req'd & V] | | |
| 0005 Reserved IP Address Code | | 1 | | | Blank |
| 0010 EIC Indicator | | 1 | | | "Y" or Blank [Opt] |
| 0020 Taxpayer Identification Number | | 9 | N [Primary SSN] [Req'd, not V] | | |
| 0030 Return Sequence Number | | 16 | Numeric ETIN (5), Transmitter's Use Code (2), Julian Day (3), Trans Seq Num (2), Seq Num for | | Return (4) State must use RSN from Field 0023 of Generic Record (ETIN must equal Field 0060 of Inner TRANA) [Req'd, not V] |
| 0040 Expected Refund or Balance Due | | 12 | Refund or Balance Due from Applicable | | Return [Opt] |
| 0050 Acceptance Code | | 1 | "A" = Accepted "R" = Rejected "D" = Duplicated "T" = Transmission Rejected or | | Return Blank [Rec, Opt] |

STATE ACKNOWLEDGEMENT FILE USE ONLY

INNER ENVELOPE

ACK KEY Record - Acknowledgment File Key Record [Cont'd]

| Field Identification | Form | Length | Field Description | No. | Ref. |
|------------------------------|------|--------|--|-----|---|
| ----- | --- | ---- | ----- | | |
| 0060 Duplicate Code | | 3 | "D" = Duplicate DCN or zero "P" = Duplicate Primary SSN or zero "S" = Duplicate Spouse | | SSN or zero [Opt] |
| 0065 PIN Presence Indicator | | 1 | "0" = No PIN | | 8453 or 8453-OL Required "1" = Practitioner PIN "2" = Self-Select PIN by Practitioner Used "3" = Self-Select PIN On-Line Used "4" = State-Only No PIN 8453 or 8453-OL is not Required "9" = State PIN Not Relevant Blank = Rejected Return [Rec, Opt] |
| 0070 EFT Code | | 1 | Blank | | |
| 0080 Date Accepted | | 8 | DT Format = YYYYMMDD | | [Rec, Opt] |
| 0090 Return DCN | | 14 | N | | State must use DCN [Req'd, not V] |
| 0100 Number of Error Records | | 2 | N | | Range 00-96 [Rec, Opt] |
| 0110 FOUO RET SEQ NUM | | 13 | Blank | | |

STATE ACKNOWLEDGEMENT FILE USE ONLY
INNER ENVELOPE

ACK KEY Record - Acknowledgment File Key Record [Cont'd]

010/6/06

| Field Identification | Form | Length | Field Description | No. | Ref. |
|----------------------|------|--------|-------------------|-----|------|
|----------------------|------|--------|-------------------|-----|------|

| | | | | | |
|-------------------|--|---|-------------|--|--|
| 0112 State DD Ind | | 1 | Blank [Opt] | | |
|-------------------|--|---|-------------|--|--|

| | | | | | |
|---|--|----|-------------------------------------|--|--|
| 0115 Payment Acknowledgement Literal | | 15 | "PYMNT RQST RVCD" or blank [Opt] | | |
|---|--|----|-------------------------------------|--|--|

| | | | | | |
|-------------------------------------|--|---|---|--|--------------|
| 0117 Date of Birth Validity Code | | 1 | "0" = DOB Validation "1" = All DOB[s] Valid "2" = Primary DOB Mismatch "3" = Spouse DOB Mismatch "4" = Both DOB[s] Mismatch [Opt] | | Not Required |
|-------------------------------------|--|---|---|--|--------------|

| | | | | | |
|-------------|--|---|-------|--|--|
| 0118 Filler | | 1 | Blank | | |
|-------------|--|---|-------|--|--|

| | | | | | |
|----------------------|--|---|---------------|--|--|
| 0119 State-Only Code | | 2 | "SO" or Blank | | |
|----------------------|--|---|---------------|--|--|

| | | | | | |
|----------------|--|---|--|--|--|
| 0120 Debt Code | | 1 | "N" = None "I" = IRS Debt "F" = FMS Debt "B" = IRS and FMS debt or Blank [Opt] | | |
|----------------|--|---|--|--|--|

| | | | | | |
|------------------------|--|---|---|--|--|
| 0130 State Packet Code | | 2 | Valid 2 ltr State Code [Req'd, not V] | | |
|------------------------|--|---|---|--|--|

| | | | | | |
|---------------------------|--|---|-----------------------|--|--|
| Record Terminus Character | | 1 | Value "#" [Req'd & V] | | |
|---------------------------|--|---|-----------------------|--|--|

Section 5: Exclusions from State of Connecticut Electronic Filing

For Taxable Year 2006, Connecticut will accept Form CT-1040 and Form CT-1040 NR/PY for electronic filing. Connecticut continues to support the electronic transmittal of the Forms UC1099-G and 1099-Misc as well as Schedules CT-SI and CT-1040AW.

The following will not be acceptable for electronic filing for Taxable Year 2006. These exclusions also apply to State only returns:

- 1) Form CT-1040X Amended Connecticut Individual Income Tax Return.
- 2) Prior year returns - any return not for tax year 2006
- 3) Non-calendar year filers.
- 4) Returns on which the filing status on the state return does not match the filing status on the federal return. Those returns with Connecticut filing status of Civil Union filing jointly or Civil Union filing separately can be filed electronically but they must be filed as "state only" returns since the filing status will not match the federal return.
- 5) Returns on which the Federal Adjusted Gross Income reported on the State return does not match the AGI reported on the Federal return.
- 6) Returns with Form CT-8379, Non-obligated Spouse Claim
- 7) Returns with Form CT-1040CRC, Claim of Right Credit

This page is intentionally left blank.

DRAFT

Section 6: Software Edits & Cross-Checks

Edits for Form CT-1040

- 1) The filing status claimed (A-G) must match the filing status claimed on the federal return with the exception of returns filed as Civil Union. For the purpose of matching state and federal filing status, a check mark in Block A will convert to "1", Block B will convert to "2", Block C will convert to "6", and Block D will convert to "3", Block E will convert to "7", Block F will convert to "4", Block G will convert to "5". Returns filed as Civil Union filing Jointly or Civil Union filing separately (Blocks F and G) should be filed as state only (a value of SO should be entered into field 0019).
- 2) When the filing status is "2" or "6", both the primary and spouse social security numbers must be provided.
- 3) Income and Tax
 - a) Line 1, Adjusted Gross Income must = the AGI reported on the federal return (from federal Form 1040, Line 37 or Form 1040A, Line 21, or Form 1040EZ, Line 4).
 - b) Line 2 must = Line 39, from Schedule 1.
 - c) Line 3 = Line 1 + Line 2.
 - d) Line 4 must = Line 50, from Schedule 1.
 - e) Line 5 = Line 3 - Line 4.
 - f) Line 6, Income Tax, from Tax Table or Tax Calculation Schedule (see appendix B).
 - g) Line 7 must = Line 59, from Schedule 2. If this amount exceeds \$5000, it is requested that the taxpayer mail in a copy of the other jurisdictions returns to DRS, PO Box 2933, Hartford, CT 06104-2933 (Applies to On-line Self – Prepared returns only. ERO's are required to retain all documentation for 3 years to be furnished to DRS only upon request)
 - h) If Line 6 is greater than Line 7, Line 8, Connecticut Income Tax = Line 6 - Line 7; Otherwise, enter 0 in Line 8.
 - i) Line 9, Connecticut Alternative Minimum Tax (from Form CT-6251)
 - j) Line 10 = Line 8 + Line 9
 - k) Line 11 = Amount entered on Schedule 3, Line 68
 - l) Line 12 = Line 10 - Line 11 (if amount is less than zero, enter zero)
 - m) Line 13, Adjusted Net Connecticut Minimum Tax Credit (from Form CT-8801)
 - n) Line 14, Connecticut Income Tax. Line 14 = Line 12 - Line 13 (if amount is less than zero, enter zero)
 - o) Line 15, Individual Use Tax (from Schedule 4 line 69)
 - p) Line 16, Total Tax = Line 14 + Line 15.

q) Line 17, Total Tax = Line 16

DRAFT

4) Payments

- a) Line 18a – 18g, Connecticut Tax Withheld must = the total of Connecticut taxes withheld for the taxpayer(s) represented on this form. Employer Identification Number and Connecticut wages must both be listed for each W-2. Space allows for up to 7 entries for W2/1099 withholding information. If there are more than 7 forms the balance should be combined and reported on Line 18h. Quality software should create a warning message indicating excessive withholding when Connecticut Tax withheld exceeds 7.5% of Wages earned on each W-2/1099 form. . This warning should not be exclusion to filing. Connecticut will reject returns if withholding is claimed on lines 18a – 18h and the EIN is not populated.
- b) Line 21, Total Payments = Line 18 + Line 19 + Line 20

5) Refund Amount

- a) If Line 21 is greater than Line 17, then Line 22, Amount Overpaid = Line 21 - Line 17.
- b) Line 23, amount applied to 2007 estimated tax. Line 23 cannot exceed Line 22.
- c) Line 24, Total Contributions, must = the sum of contributions for Aids Research, Organ Transplant, Wildlife Fund, Breast Cancer, and Safety Net Services and Military Family Relief Fund.
- d) Line 25, Refund. Line 25 = Line 22 - (Line 23 + Line 24)

6) Balance Due Amount

- a) If Line 21 is less than line 17, then Line 26, Amount you owe = Line 17 minus Line 21.
- b) Line 27, Penalty (If payment of the tax amount due is received after April 16, 2007 the penalty for late payment or underpayment of tax due is 10%(.10) of such amount due.)
- c) Line 28, Interest (If taxpayer fails to pay the tax due by April 16, 2007 interest should be calculated at the rate of 1% (.01) per month or fraction of a month from the due date until payment is made. Interest is calculated on the 15th of each month.
- d) Line 29; Interest on Underpayment of Estimated Tax (from Form CT-2210).
- e) Line 30, Total Amount Due = Line 26 + Line 27 + Line 28 + Line 29.
- f) If Electronic Funds Withdrawal is elected, Field 0024 must = "2", and other Electronic Funds Withdrawal fields (fields 0027, 0028, 0030, 0032, 0035, 0040 or 0048, with requested payment date), must contain significant values.
- i) The requested Payment date must be greater than or equal to the transmission date and less than or equal to April 16, 2007.

- ii) The requested Payment amount must be >0 and equal to the Total Amount you owe (IRS field 0615, Line 30, Total Amount Due)
- iii) Any Electronic Funds Withdrawal requests with invalid or incomplete information will be denied and a balance due notice sent to the taxpayer.

7) Schedule 1 - Modifications to Federal AGI

- a) Add Lines 31 through 38, Enter on Line 39, and on Line 2 above.
- b) Add Lines 40 through 49, Enter on Line 50, and on Line 4 above.

DRAFT

- 8) Schedule 2 - Credit for Income Taxes Paid to Qualifying Jurisdictions
- a) Line 52 must = the standard two-letter state or province code for each column a credit for Income Taxes Paid to other Jurisdictions is taken. Note that these fields appear in the alphanumeric section of the generic record (IRS field 0305c & d).
 - b) Column A, Line 54 = Divide Line 53 by Line 51 (result may not exceed 1.00)
 - c) Column A, Line 55 = Income Tax Liability = Line 6 - Line 11
 - d) Column A, Line 56 = Line 54 * Line 55
 - e) Column A, Line 57 = Income Tax Paid To Qualifying Jurisdiction
 - f) Column A, Line 58 = the lesser of Line 56 or Line 57
 - g) Column B, Line 54 = Divide Line 53 by Line 51 (result may not exceed 1.00)
 - h) Column B, Line 55 = Income Tax Liability = Line 6 - Line 11
 - i) Column B, Line 56 = Line 54 * Line 55
 - j) Column B, Line 57 = Income Tax Paid To Qualifying Jurisdiction
 - k) Column B, Line 58 = the lesser of Line 56 or Line 57
 - l) Line 59 = Add line 58, all columns, Enter here and on Line 7
- 9) Schedule 3 - Credit for Property Taxes Paid on Primary Residence and/or Motor Vehicles
- a) Line 60 = Amount of Property Tax Paid on Primary Residence
 - b) Line 61 = Amount of Motor Vehicle Tax Paid
 - c) Line 62 = Amount of Motor Vehicle Tax Paid on Auto 2. If filing status is single, head of household, married filing separate, or civil union filing separate, value MUST equal 0.
 - d) Line 63 = Line 60 + Line 61 + Line 62
 - e) Line 65 = the lesser of, Line 63 or, Line 64.
 - f) Line 66 = Limitation, from Property Tax Credit Table (see Appendix B)
 - g) Line 67 = Line 65 * Line 66
 - h) Line 68 = Line 65 - Line 67. Enter the result here and on Line 11, Credit for Property Taxes Paid on Your Primary Residence and/or Motor Vehicles. This value cannot exceed \$500.
- 10) Individual Use Tax, Schedule 4
- g) All values in Column G entries should be added together, and entered on Line 69 and Line 15.

This page is intentionally left blank

DRAFT

Edits for Form CT-1040NR/PY

- 1) When Form CT-1040NR/PY is filed, the Resident Status must be checked. Either the taxpayer is a Nonresident or Part-Year resident. Either field 0305g or field 305h must be populated with a "1".
- 2) The filing status claimed (A-G) must match the filing status claimed on the federal return. For the purpose of matching state and federal filing status, a check mark in Block A will convert to "1", Block B will convert to "2", Block C will convert to "6", and Block D will convert to "3", Block E will convert to "7", Block F will convert to "4", Block G will convert to "5".
- 3) When the filing status is "2 or 6", both the primary and spouse social security numbers must be provided.
- 4) Income and Tax
 - a) Line 1, Adjusted Gross Income must = the AGI reported on the federal return (from federal Form 1040, Line 37 or Form 1040A, Line 21, or Form 1040EZ, Line 4).
 - b) Line 2 must = Line 41, from Schedule 1.
 - c) Line 3 = Line 1 + Line 2.
 - d) Line 4 must = Line 52, from Schedule 1.
 - e) Line 5 = Line 3 - Line 4.
 - f) Line 6, Income from Connecticut Source. This value is obtained from Schedule CT-SI, Line 30
 - g) Line 7, Enter the greater of Line 5 or Line 6
 - h) Line 8, Income Tax, from Tax Table or Tax Calculation Schedule (see appendix B).
 - i) Line 9, Divide line 6 by line 5 (If line 6 is equal to or greater than Line 5, enter 1.00. Round to 4 positions after the decimal)
 - j) Line 10, Multiply line 9 by Line 8
 - k) Line 11 must = Line 61, from Schedule 2. If this amount exceeds \$5000, and the taxpayer filed a self-prepared return using Online Software, DRS requests that the taxpayer mail in a copy of the other jurisdictions returns to DRS, PO Box 2933, Hartford, CT 06104-2933. If the return was prepared by an ERO it is not necessary to forward any information. The ERO should retain the documents for 3 years to be furnished to CT-DRS only upon request.
 - l) Line 12, Subtract Line 11 from Line 10. If Line 11 is greater than Line 10, enter 0
 - m) Line 13, Connecticut Alternative Minimum Tax (from Form CT-6251)
 - L) Line 14 = Line 12 + Line 13

- n) Line 15, Adjusted Net Connecticut Minimum Tax Credit (from Form CT-8801)
- o) Line 16, Connecticut Income Tax. Subtract Line 15 from Line 14. If amount is less than zero, enter zero)
- p) Line 17, Individual Use Tax (from schedule 3 line 62) See appendix B for outline.
- q) Line 18, Total Tax = Line 16 + Line 17.

5) Payments

- h) Line 20a – 20g, Connecticut Tax Withheld must = the total of Connecticut taxes withheld for the taxpayer(s) represented on this form. Employer Identification Number and Connecticut wages must both be listed for each W-2. Space allows for up to 7 entries for W2/1099 withholding information. If there are more than 7 forms the balance should be combined and reported on Line 20h. Quality software should create a warning message indicating excessive withholding when Connecticut Tax withheld exceeds 7.5% of Wages earned on each W-2/1099 form. This warning should not be exclusion to filing. Connecticut will reject returns if withholding is claimed on lines 20a – 20h and no EIN is listed.

a)

- b) Line 23, Total Payments = Line 20 + Line 21 + Line 22

6) Refund Amount

- a) Line 24, If Line 23 is greater than Line 19, then Line 24, Amount Overpaid = Line 23 - Line 19.
- b) Line 25, amount applied to 2007 estimated tax. Line 25 cannot exceed Line 24.
- c) Line 26, Total Contributions from Schedule 4. Must = the sum of contributions for Aids Research, Organ Transplant, Wildlife Fund, Breast Cancer, Safety Net Services and Military Family Relief Fund. Although only one-dollar amount will be used for each contribution category, the software should provide on-screen options to check boxes marked \$2, \$5, or \$15, as well as a field to enter other amounts.
- d) Line 27, Refund. Line 27 = Line 24 - (Line 25 + Line 26)

7) Balance Due Amount

- a) Line 28, If Line 19 is greater than line 23, then Line 28, Tax Due = Line 19 minus Line 23.
- b) Line 29, Penalty (If payment of the tax amount due is received after April 16, 2007 the penalty for late payment or underpayment of tax due is 10% (.10) of such amount due.)
- c) Line 30, Interest (If taxpayer fails to pay the tax due by April 16, 2007, interest should be calculated at the rate of 1% (.01) per month or fraction of a month from the due date until payment is made. Interest is calculated on

the 15th of each month.

- d) Line 31; Interest on Underpayment of Estimated Tax (from Form CT-2210).
- e) Line 32, Total Amount Due = Add lines 28 through 31.
- f) If Electronic Funds Withdrawal is elected, IRS field 0024 must = "2", and other Electronic Funds Withdrawal fields (fields 0027, 0028, 0030, 0032, 0035, 0040 or 0048, with requested payment date), must contain significant values.
 - i) The requested Payment date must be greater than or equal to the transmission date and less than or equal to April 16, 2007.
 - ii) The requested Payment amount must be >0 and equal to the Total Amount you owe (IRS field 0615, Line 32, Total Amount Due)
 - iii) Any Electronic Funds Withdrawal requests with invalid or incomplete information will be denied and a balance due notice sent to the taxpayer.

8) Schedule 1 - Modifications to Federal AGI

- a) Add Lines 33 through 40, Enter on Line 41, and on Line 2 above.
- b) Add Lines 42 through 51, Enter on Line 52, and on Line 4 above.

9) Schedule 2 - Credit for Income Taxes Paid to Qualifying Jurisdictions

- a) Line 54 must = the standard two-letter state or province code for each column a credit for Income Taxes Paid to other Jurisdictions is taken. Note that these fields appear in the alphanumeric section. Field 0305c & d of the generic record.
- b) Column A, Line 56 = Divide Line 55 by Line 53 (result may not exceed 1.00)
- c) Column A, Line 57 = Apportioned Income Tax
- d) Column A, Line 58 = Line 56 * Line 57
- e) Column A, Line 59 = Income Tax Paid To Qualifying Jurisdiction
- f) Column A, Line 60 = the lesser of Line 58 or Line 59
- g) Column B, Line 56 = Divide Line 55 by Line 53 (result may not exceed 1.00)
- h) Column B, Line 57 = Apportioned Income Tax
- i) Column B, Line 58 = Line 56 * Line 57
- j) Column B, Line 59 = Income Tax Paid To Qualifying Jurisdiction
- k) Column B, Line 60 = the lesser of Line 58 or Line 59
- l) Line 61 = Add line 60 , all columns, Enter here and on Line 11

10) Schedule 3 Individual Use Tax Worksheet

- a) All values in Column G entries should be added together, and entered on Line 62 and Line 17.

Section 7: State of Connecticut Record Layout

The State of Connecticut Forms CT-1040 and CT-1040NR/PY are the only Connecticut Individual Income Tax forms that will be accepted electronically for tax year 2006. Form CT-1040EZ must be formatted to conform to the Form CT-1040 layout. The record layouts list the data fields contained in the proposed IRS generic record. The Connecticut use of the data field is listed below the IRS field description. All Connecticut data will be contained in the generic record for tax year 2006.

Please note the following items:

- 1) Whole Dollar amounts only should be entered in all monetary fields, unless otherwise noted. The format syntax is generally indicated as follows: S9(nn), where "S" indicates that the field should be signed, "nn" indicates the number of digits in the field.

As an example:

For the format S9(11), the value "-\$458" would be depicted as "00000000458-", with the proper hexadecimal representation for the sign supplied in the space to the right of the low-order digit. Note that the sign field would be space-filled to represent a positive value.

- 2) All numeric fields should be right justified and left zero-filled. Note that fields such as Date fields and Status fields utilize the common structure depicted in Item 1 above, although the sign field loses its significance.

As an example:

For the transaction date February 12, 2007, will be depicted with the value "20070212" .

Note: For software using variable length format, only provide numeric data for fields being used.

- 3) Unless otherwise indicated, all amounts from 50 cents to 99 cents are to be rounded to the next highest dollar amount. All cents up to and including 49 cents are to be dropped.

- 4) All alphanumeric fields should be left justified.

Note: For software using variable length format, only provide alphanumeric data for fields being used.

- 5) Ratios: All are located in a signed numeric field of 12 digits. All values must be rounded to four positions after the decimal places. DO NOT INCLUDE THE DECIMAL, the decimal point is to be assumed between the first and second position. Values cannot exceed 1.0000. Example: 0.0800 will be "008000000000 " and 1.0000 will be "100000000000 ".

6) If the return has a domestic address, the following must be present:

(Seq 0075), (Seq 0095), (Seq 0100).

If the return has a foreign address, the following must be present: (Seq 0077), (Seq 0087), (Seq 0098).

7) For clarification on the formatting of taxpayer name and address information, see Appendix C.

Unformatted Record

The unformatted records consist of twenty-five (25) occurrences; each with 4861 characters (60 lines with 80 characters each). Connecticut will be using the unformatted records to capture pages 1 and 2 of Federal Form 1040, 1040a, 1040EZ, Form W-2, W-2G, 1099R, 1099G, 1099MISC and Schedules CT-SI and CT-1040AW.

Generic Record Layout

| *****HEADER SECTION***** | | | | | |
|--------------------------|---------------------------------------|--------|---|--------------|-------------------|
| Field | Identification | Length | Description | Form CT-1040 | Form CT-1040NR/PY |
| | Byte Count | 4 | "2753" bytes for fixed; "nnnn" for variable format | * | * |
| | Start of Record Sentinel | 4 | Value "*****" | * | * |
| 0000 | Record ID Type | 6 | Value "STbbbb" | * | * |
| 0001 | Form Number | 6 | Value "0001bb" | * | * |
| 0002 | Page Number | 5 | Value "PG01b" | * | * |
| 0003 | Taxpayer Identification Number | 9 | N; (Primary SSN) | * | * |
| 0004 | Filler | 1 | Filler | * | * |
| 0005 | Form/Schedule Number | 7 | N; "0000001" | * | * |
| 0010 | State Code | 2 | A; Value = "CT" | * | * |
| 0011 | City Code | 2 | Reserved for future use | * | * |
| 0015 | Imperfect return Indicator (IRS only) | 1 | A value "E" = Exception Processing or Blank | * | * |
| 0019 | State-Only-Indicator | 2 | A; Value = "SO" when State Only return data. It is strongly recommended that the State return be submitted with Federal return. | * | * |
| 0020 | Declaration Control Number | 14 | N; Assigned by filer; must be same as on the IRS return | * | * |
| | a. First Two Positions | 2 | N; Value = "00" | * | * |
| | b. EFIN of Originator | 6 | N; ID of Originator | * | * |
| | c. Batch Number | 3 | N; (000-999) | * | * |
| | d. Sequence Number | 2 | N; (00-99) | * | * |
| | e. Year Digit | 1 | N; Value "7"; reflects processing year | * | * |
| 0023 | Return Sequence Number | 16 | N; Must equal Federal RSN | * | * |

| | | | | | |
|---|------------------------------------|----|--|---|---|
| | a. ETIN of Transmitter | 5 | N; Transmitter's ID number | * | * |
| | b. Transmitter Use Field | 2 | N; assigned to branches | * | * |
| | c. Julian Date of Transmission | 3 | N | * | * |
| | d. Transmission Sequence Number | 2 | N; (01-99)used to identify multiple transmissions within same Julian date | * | * |
| | e. Sequence Number of Return | 4 | N; (0001-9999) | * | * |
| *****STATE DIRECT DEPOSIT OR DIRECT DEBIT SECTION***** | | | | | |
| 0024 | Direct Deposit/ Debit Indicator | 1 | AN; Indicates if an Electronic Banking Function is Requested. Values are: " " =No Direct Deposit or Electronic Funds Withdrawal "1" = Direct Deposit of Refund "2" = Electronic Funds Withdrawal of balance due. Total Amount due must be > 0 | * | * |
| 0025 | State-RTN-Flag | 1 | N; For State Use Only | * | * |
| 0027 | Direct Debit Date | 8 | N; YYYYMMDD; ; Required if field 0024 = "2" | * | * |
| 0028 | Direct Debit Amount | 12 | N ; This value can be less than the value in IRS field 0595 Tax you owe, but it can never exceed that value. | * | * |
| 0030 | State-Routing Transit No | 9 | N; Blank if no State DD or EFW | * | * |
| 0032 | State-RTN-Indicator (IRS Use Only) | 1 | 0 = No State RTN Present 1 = State RTN found on FOMF 2 = State RTN not found on FOMF | * | * |
| 0035 | State-Deposit Acct No | 17 | AN; Blank if no State DD or EFW | * | * |
| 0040 | State-Checking Acct | 1 | AN; Value "X" = Checking, Blank if Savings or no State DD or EFW | * | * |
| 0048 | State-Savings Acct | 1 | AN; Value "X" = Savings, Blank if | * | * |

| | | | | | |
|-------------------------------|---------------------------|----|--|---|---|
| | | | Checking or no State DD or EFW | | |
| *****INDICATOR SECTION***** | | | | | |
| 0049 | On-Line-State-Return | 1 | AN; Value "O" = on-line return | * | * |
| *****PARTICIPANT SECTION***** | | | | | |
| 0050 | State Numeric Area | 27 | AN | * | * |
| | a. Preparer SSN/ PTIN | 9 | AN | * | * |
| | b. Preparer EIN | 9 | N | * | * |
| | c. Preparer Zip | 5 | N | * | * |
| | d. Preparer Zip + 4 | 4 | N | * | * |
| 0052 | State Alphanumeric Area | 93 | AN | * | * |
| | a. Mailbox ID | 5 | AN | * | * |
| | b. Preparer Firm Name | 35 | AN | * | * |
| | c. Preparer Address | 30 | AN | * | * |
| | d. Preparer City | 20 | AN | * | * |
| | e. Preparer State | 2 | AN | * | * |
| | f. Preparer self-employed | 1 | AN | * | * |
| *****ENTITY SECTION***** | | | | | |
| 0055 | Spouse's SSN | 9 | Only required when filing status = "2 or 6" | * | * |
| 0060 | Name Line 1 | 35 | AN; Required Entry | | |
| | a. Primary Last Name | 32 | | * | * |
| | b. Primary Title/Suffix | 3 | | * | * |
| 0062 | Date of Death Primary | 8 | Space Fill | * | * |
| 0065 | Name Line 2 | 35 | AN; Required Entry only if Filing Status = "2" or "6" | * | * |
| | a. Secondary Last Name | 32 | | * | * |
| | b. Secondary Title/Suffix | 3 | | * | * |
| 0068 | Date of Death Secondary | 8 | Space Fill | * | * |
| 0070 | Name Line 3 | 35 | | | |
| | a. Primary First Name | 16 | AN; Required Entry | * | * |
| | b. Primary Middle Initial | 1 | | * | * |

| | | | | | |
|--|--------------------------------|----|---|---|---|
| | c. Secondary First Name | 16 | AN; Required Entry only if Filing status = "2" or "6" | * | * |
| | d. Secondary Middle Initial | 1 | | * | * |
| | e. Filler | 1 | Space Fill | * | * |
| 0074 | In C/O Addressee | 35 | AN ; from Federal Return | * | * |
| 0075 | Address Line 1 | 35 | AN; Required Entry | * | * |
| 0077 | Foreign Street Address | 35 | AN | * | * |
| 0080 | Address Line 2 | 35 | AN | * | * |
| 0085 | City | 22 | A; Required Entry | * | * |
| 0087 | Foreign City State or Province | 35 | AN | * | * |
| 0090 | City Code | 5 | Space Fill | * | * |
| 0095 | State Abbreviation | 2 | A; Required Entry | * | * |
| 0098 | Foreign Country | 22 | A | * | * |
| 0100 | Zip Code | 12 | N; Required Entry | * | * |
| 0105 | County | 20 | Space Fill | * | * |
| 0110 | County Code | 5 | Space Fill | * | * |
| 0115 | Taxpayer Telephone Number | 12 | AN; optional entry; left justify; hyphenation is optional | * | * |
| 0120 | Primary TP Signature | 5 | N; PIN use only | * | * |
| 0125 | Spouse Signature | 5 | N; PIN use only | * | * |
| 0126 | ERO EFIN/PIN | 11 | N | * | * |
| ***** CONSISTENCY SECTION ***** | | | | | |
| 0150 | Filing Status | 1 | N; Must = Federal 1040 Filing status, unless 6 or 7 | * | * |
| 0155 | Total Federal Exemptions | 2 | N; From Federal Return | * | * |
| 0160 | Wages, Salaries, Tips | 12 | N; From Federal Return | * | * |
| 0165 | Taxable Interest | 12 | N; From Federal Return | * | * |
| 0170 | Tax Exempt Interest | 12 | N; From Federal Return | * | * |
| 0175 | Dividends | 12 | N; From Federal Return | * | * |
| 0180 | State Refund | 12 | N; From Federal Return | * | * |
| 0185 | Taxable Social Security Ben. | 12 | N; From Federal Return | * | * |
| 0190 | Keogh Plan & SEP Deductions | 12 | N; From Federal Return | * | * |
| 0195 | Adjusted Gross Income | 12 | N; From Federal Return | * | * |

| | | | | | |
|--------------------------------|--|----|--|-------------|-------------|
| 0200 | Standard/Itemized Deductions | 12 | N; From Federal Return | * | * |
| 0205 | EIC Claimed | 12 | N; From Federal Return | * | * |
| *****ALPHANUMERIC SECTION***** | | | | | |
| 0300 | Alphanumeric Field 1 | 80 | | * | * |
| | a. Software Developer ID | 10 | AN | * | * |
| | b. Paid Preparer Name | 31 | AN | * | * |
| | c. Preparer Phone Number | 10 | AN | * | * |
| | d. Non-Paid Preparer | 13 | AN | * | * |
| | e. Preparer State EIN | 16 | AN | * | * |
| 0305 | Alphanumeric Field 2 | 80 | | * | * |
| | a. Reserved for Future Use | 8 | SPACE FILL | * | * |
| | b. Reserved for Future Use | 12 | N | * | * |
| | c. Schedule 2, Qualifying jurisdiction 2-letter code, Column A | 2 | A; Must be a valid 2 digit state code when credit is >0 | 52 Col A | 54 Col A |
| | d. Schedule 2, Qualifying jurisdiction 2-letter code, Column B | 2 | A; Must be a valid 2 digit state code when credit is >0 | 52 Col B | 54 Col B |
| | e. Form Next Year Box | 1 | AN; Value "1" if box is checked, Value "0" if box is not checked | * | * |
| | f. CT-2210 Box | 1 | N; Value "1" if box is checked, Value "0" if box is not checked | * | * |
| | g. Non-Resident Status Box | 1 | N; Value "1" if box is checked, Value "0" if box is not checked | SF | * |
| | h. Part-Year Resident Status Box | 1 | N; Value "1" if box is checked, Value "0" if box is not checked | SF | * |
| | i. Beginning Date - Tax Year | 8 | N; YYYYMMDD Default value "20060101" | * | * |
| | j. Ending Date - Tax Year | 8 | N; YYYYMMDD Default value "20061231" | * | * |

| | | | | | |
|------|--------------------------------|----|--|---|---|
| | f. Filing Status | 1 | N; "1" = Single "2" = Married filing Jointly "3" = Married filing Separately "4" = Head of Household "5" = "Qualifying Widower with dependent child" "6" = "Civil Union filing Jointly" (State Only Filing) "7" = "Civil Union filing Separately" (State Only Filing) | * | * |
| | l. Form Name | 8 | A; Value "CT1040bb" for Form CT-1040 and CT-1040EZ; Value "CT1040NR" for form CT-1040NR/PY | * | * |
| | m. Form Type | 3 | N; Value = "018" for Form CT-1040 Value = "019" for Form CT-1040NR/PY | * | * |
| | n. Transaction Date | 8 | N; YYYYMMDD; Date of electronic transmittal | * | * |
| | o. Deceased Primary Taxpayer | 1 | N 1= Deceased 0=Not deceased | * | * |
| | p. Deceased Secondary Taxpayer | 1 | N 1=Deceased 0=Not Deceased | * | * |
| | q. Chet Account Number | 14 | N; 9(14) | * | * |
| 0310 | Alphanumeric Field 3 | 80 | AN; Required Entry | * | * |
| | a. Name of Software Vendor | 30 | AN; Required Entry | * | * |
| | b. Software Title | 15 | AN | * | * |
| | c. Tax Year | 4 | AN | * | * |

| | | | | | |
|---|---|----|--|----|----|
| | d. Software Version | 5 | AN | * | * |
| | e. Filler | 26 | Blank | * | * |
| 0315 | Alphanumeric Field 4 | 80 | | * | * |
| | a. Description of Subtraction Other, Sch1 | 35 | A, Required if amount is entered on Line 49 of CT-104 or Line 51 of CT-1040NRPY | 49 | 51 |
| | b.Filler | 45 | Blank | | |
| 0320 | Alphanumeric Field 5 | 80 | AN | * | * |
| 0325 | Alphanumeric Field 6 | 80 | AN | * | * |
| 0330 | Alphanumeric Field 7 | 80 | AN | * | * |
| ***** SIGNED NUMERIC SECTION ***** | | | | | |
| 0350 | Federal AGI | 12 | N; S9(11) | 1 | 1 |
| 0355 | Total Additions from Connecticut Schedule 1 | 12 | N; S9(11) | 2 | 2 |
| 0360 | AGI plus Additions | 12 | N; S9(11) | 3 | 3 |
| 0365 | Total Subtractions from Connecticut Schedule 1 | 12 | N; S9(11) | 4 | 4 |
| 0370 | Connecticut AGI | 12 | N; S9(11) | 5 | 5 |
| 0375 | Income from CT Sources | 12 | N; S9(11) | SF | 6 |
| 0380 | Greater of CT Source Income or CT AGI | 12 | N; S9(11) | SF | 7 |
| 0385 | Income Tax from Tax Calculation Schedule | 12 | N; S9(11) | 6 | 8 |
| 0390 | Divide CT Source Income by CT AGI, Ratio | 12 | N; S9(11; Not to exceed 1.0000 Round to four places, Left justify, Zero Fill Example: .8754 = "08754000000 " | SF | 9 |
| 0395 | Multiply Income Tax by Ratio | 12 | N; S9(11) | SF | 10 |

| | | | | | |
|------|--|----|--|-----|-----|
| 0400 | Credit for Income Taxes paid to other jurisdictions; from Connecticut Schedule 2 | 12 | N; S9(11) If this amount exceeds \$5000, it is requested that the taxpayer mail in a copy of the other jurisdictions returns to DRS, PO Box 2933, Hartford, CT 06104-2933, On-Line returns only. Paid Preparers retain all documentation for 3 years , furnish to DRS only upon request. | 7 | 11 |
| 0405 | Net tax after Other Jurisdiction Credit | 12 | N; S9(11) | 8 | 12 |
| 0410 | Connecticut Alternative Minimum Tax (from Form CT-6251) | 12 | N, | 9 | 13 |
| 0415 | Add Alt Min to Tax | 12 | N; S9(11) | 10 | 14 |
| 0420 | Property Tax Credit | 12 | N; S9(11), not to exceed \$500,\$100 minimum deduction eliminated. | 11 | SF |
| 0425 | Subtract Prop Tax Credit from Tax | 12 | N; S9(11) If amount less than zero, enter zero | 12 | SF |
| 0430 | Adjusted Net Connecticut Minimum Tax Credit (from Form CT-8801) | 12 | N; S9(11) | 13 | 15 |
| 0435 | Connecticut Income Tax | 12 | N; S9(11) | 14 | 16 |
| 0440 | Individual Use Tax | 12 | N; S9(11) | 15 | 17 |
| 0445 | Total Tax | 12 | N; S9(11) | 16 | 18 |
| 0450 | Total Tax | 12 | N; S9(11) | 17 | 19 |
| 0455 | FirstW2 EIN | 12 | N; S9(11) | 18a | 20a |
| 0460 | FirstW2 CT tax Withheld | 12 | N; S9(11) | 18a | 20a |
| 0465 | SecondW2 EIN | 12 | N; S9(11) | 18b | 20b |
| 0470 | SecondW2 CT tax Withheld | 12 | N; S9(11) | 18b | 20b |
| 0475 | ThirdW2 EIN | 12 | N; S9(11) | 18c | 20c |

| | | | | | |
|------|---|----|-----------|-------|-------|
| 0480 | ThirdW2 CT tax Withheld | 12 | N; S9(11) | 18c | 20c |
| 0485 | FourthW2 EIN | 12 | N; S9(11) | 18d | 20d |
| 0490 | FourthW2 CT tax Withheld | 12 | N; S9(11) | 18d | 20d |
| 0495 | FifthW2 EIN | 12 | N; S9(11) | 18e | 20e |
| 0500 | FifthW2 CT tax Withheld | 12 | N; S9(11) | 18e | 20e |
| 0505 | SixthW2 EIN | 12 | N; S9(11) | 18f | 20f |
| 0510 | SixthW2 CT tax Withheld | 12 | N; S9(11) | 18f | 20f |
| 0515 | SeventhW2 EIN | 12 | N; S9(11) | 18g | 20g |
| 0520 | SeventhW2 CT tax Withheld | 12 | N; S9(11) | 18g | 20g |
| 0525 | Additional CT tax Withheld | 12 | N; S9(11) | 18h | 20h |
| 0530 | Total Connecticut Tax Withheld | 12 | N; S9(11) | 18 | 20 |
| 0535 | Estimated Payments & overpayments applied from a prior year | 12 | N; S9(11) | 19 | 21 |
| 0540 | Payments made with an extension request | 12 | N; S9(11) | 20 | 22 |
| 0545 | Total Payments | 12 | N; S9(11) | 21 | 23 |
| 0550 | Amount Overpaid | 12 | N; S9(11) | 22 | 24 |
| 0555 | Amount to be applied to 2007 estimated tax | 12 | N; S9(11) | 23 | 25 |
| 0560 | Total Contributions | 12 | N; S9(11) | 24 | 26 |
| 0565 | Contribution- Aids Research | 12 | N; S9(11) | Sch 5 | Sch 4 |
| 0570 | Contribution- Organ Transplant | 12 | N; S9(11) | Sch 5 | Sch 4 |
| 0575 | Contribution- Endangered Species / Wildlife Fund | 12 | N; S9(11) | Sch 5 | Sch 4 |
| 0580 | Contribution- Breast Cancer Research | 12 | N; S9(11) | Sch 5 | Sch 4 |
| 0585 | Contribution- Safety Net Services | 12 | N; S9(11) | Sch 5 | Sch 4 |
| 0590 | Refund Amount | 12 | N; S9(11) | 25 | 27 |

| | | | | | |
|------|---|----|----------------------------------|----|----|
| 0595 | Tax You Owe | 12 | N; S9(11) | 26 | 28 |
| 0600 | Penalty | 12 | N; S9(11) | 27 | 29 |
| 0605 | Interest | 12 | N; S9 (11) | 28 | 30 |
| 0610 | Interest on Underpayment of Estimated Tax | 12 | N; S9(11); from Form CT-2210 | 29 | 31 |
| 0615 | Total Amount You Owe | 12 | N; S9(11) | 30 | 32 |
| 0620 | Schedule 1, Interest on Government obligation | 12 | N; S9(11) | 31 | 33 |
| 0625 | Schedule 1, Mutual fund exempt interest | 12 | N; S9(11) | 32 | 34 |
| 0630 | Schedule 1, Federal Bonus Depreciation | 12 | N; S9(11) | 33 | 35 |
| 0635 | Schedule 1, Taxable amount of lump sum distribution | 12 | N; S9(11) | 34 | 36 |
| 0640 | Schedule 1, Beneficiary's share of CT Fiduciary Adjustment (Only if more than zero) | 12 | N; S9(11) | 35 | 37 |
| 0645 | Schedule 1, Loss on sale of Government Bonds | 12 | N; S9(11) | 36 | 38 |
| 0650 | Schedule 1, Other Additions Amount | 12 | N; S9(11) | 38 | 40 |
| 0655 | Schedule 1, Total Additions | 12 | N; S9(11) Add all addition lines | 39 | 41 |
| 0660 | Schedule 1, Interest on US Government obligations | 12 | N; S9(11) | 40 | 42 |
| 0665 | Filler | 12 | N; S9(11) | NA | NA |
| 0670 | Schedule 1, Exempt dividends from qualifying funds | 12 | N; S9(11) | 41 | 43 |
| 0675 | Schedule 1, Social Security benefit Adjustment | 12 | N; S9(11) | 42 | 44 |

| | | | | | |
|------|--|----|---|----|----|
| 0680 | Schedule 1, Refunds of State and Local Taxes | 12 | N; S9(11) | 43 | 45 |
| 0685 | Schedule 1, Tier 1 and Tier 2 Railroad retirement | 12 | N; S9(11) | 44 | 46 |
| 0690 | 25% special depreciation allowance for qualified property for add-back required after December 31,2001 | 12 | N; S9(11) | 45 | 47 |
| 0695 | Schedule 1, Beneficiary's Share of CT fiduciary adjustment (Only if less than zero) | 12 | N; S9(11) | 46 | 48 |
| 0700 | Schedule 1, Gain on Sale government bonds | 12 | N; S9(11) | 47 | 49 |
| 0705 | Schedule 1, Other Subtraction Amount | 12 | N; S9(11) | 49 | 51 |
| 0710 | Schedule 1, Total Subtractions | 12 | N; S9(11), Add all subtraction lines | 50 | 52 |
| 0715 | Schedule 2, Modified CT AGI | 12 | N; S9(11) | 51 | 53 |
| 0720 | Schedule 2, Non CT Income, Column A | 12 | N; S9(11) | 53 | 55 |
| 0725 | Schedule 2, Ratio of other jurisdiction income, Column A | 12 | N; S9(11), Not to exceed 1.0000 Round to four places, Left justify, Zero Fill Example: .8754 = "08754000000" | 54 | 56 |
| 0730 | Schedule 2, Income Tax Liability, Column A | 12 | N; S9(11) | 55 | 57 |
| 0735 | Schedule 2, Multiply ratio by Income tax Liability, Column A | 12 | N; S9(11) | 56 | 58 |
| 0740 | Schedule 2, Income Tax paid to other jurisdiction, Column A | 12 | N; S9(11) | 57 | 59 |
| 0745 | Schedule 2, lesser of Taxes, Column A | 12 | N; S9(11) | 58 | 60 |

| | | | | | |
|------|---|----|--|----------------|----------------|
| 0750 | Schedule 2, Non CT Income, Column B | 12 | N; S9(11) | 53 | 55 |
| 0755 | Schedule 2, Ratio of other jurisdiction income, Column B | 12 | N; S9(11), Round to four places, Left justify, Zero Fill Example: .8754 = "08754000000 " | 54 | 56 |
| 0760 | Filler | 12 | N; S9(11) | NA | NA |
| 0765 | Filler | 12 | N; S9(11) | NA | NA |
| 0770 | Filler | 12 | N; S9(11) | NA | NA |
| 0775 | Filler | 12 | N; S9(11) | NA | NA |
| 0780 | Schedule 2, Income Tax Liability, Column B | 12 | N; S9(11) | 55 | 57 |
| 0785 | Schedule 2, Multiply ratio by Income tax Liability, Column B | 12 | N; S9(11) | 56 | 58 |
| 0790 | Schedule 2, , Income Tax paid to other jurisdiction, Column B | 12 | N; S9(11) | 57 | 59 |
| 0795 | Schedule 2, lesser of Taxes, Column B | 12 | N; S9(11) | 58 | 60 |
| 0800 | Schedule 2, Total Credit from Other Jurisdictions | 12 | N; S9(11) | 59 | 61 |
| 0805 | Primary Residence Amount Paid | 12 | N; S9(11) | 60 | SF |
| 0810 | Auto 1 Amount Paid | 12 | N; S9(11) | 61 | SF |
| 0815 | Married Filing Joint only – Auto 2 | 12 | N; S9(11) | 62 | SF |
| 0820 | Total Property Tax Paid | 12 | N; S9(11) | 63 | SF |
| 0825 | Adjusted property tax Credit. This value cannot exceed \$500. Minimum deduction of \$100 has been eliminated. | 12 | N; S9(11) | 68 | SF |
| 0830 | Federal Alternative minimum taxable income | 12 | N; S9(11) | CT-6251-Line 1 | CT-6251-Line 1 |
| 0835 | Additions to federal alternative minimum taxable income, see instructions | 12 | N; S9(11) | CT-6251-Line 2 | CT-6251-Line 2 |

| | | | | | |
|------|---|----|-----------|-----------------|-----------------|
| 0840 | Subtractions from federal alternative minimum taxable income, see instructions | 12 | N; S9(11) | CT-6251-Line 4 | CT-6251-Line 4 |
| 0845 | Adjusted federal alternative minimum taxable income ,subtract line 4 from line 3,if married filing separately and Line 3 is more than \$173,000, See instructions | 12 | N; S9(11) | CT-6251-Line 5 | CT-6251-Line 5 |
| 0850 | Exemption, subtract line 9 from line 6, if zero or less, enter"0" | 12 | N; S9(11) | CT-6251-Line 10 | CT-6251-Line 10 |
| 0855 | Connecticut Income Tax (from form CT1040, line 6 or Form CT 1040NRPY, line 10) | 12 | N; S9(11) | CT-6251-Line 23 | CT-6251-Line 23 |
| 0860 | Credit for alternative minimum tax paid to qualifying jurisdictions. Residents and Part-Year Residents only (from Schedule A, Line 58) | 12 | N; S9(11) | CT-6251-Line 25 | CT-6251-Line 25 |
| 0865 | Subtract Line 25 from Line 24. Enter the amount here and on Form CT-1040, Line 9, or Form CT-1040 NRPY, Line 13 | 12 | N; S9(11) | CT-6251-Line 26 | CT-6251-Line 26 |
| 0870 | Contribution-Military Family Relief Fund | 12 | N; S9(11) | Sch4 | Sch4 |

| | | | | | |
|------|--|----|--------------------------|----|----|
| 0875 | Contributions to a Connecticut Higher Education Trust (CHET account) | 12 | N;S9(11) | 48 | 50 |
| 0880 | Numeric Field | 11 | Total bytes 120 ; Filler | | |
| | Record Terminus | 1 | Value "#" | | |

This page intentionally left blank

DRAFT

Section 8: Unformatted Record

Connecticut will use the unformatted record layout to capture Page 1 and 2 of the Federal tax return Forms W-2, W-2G, 1099R, UC-1099G, 1099MISC, CT-SI and CT-1040AW. No Connecticut returns should be contained within the unformatted record. Up to twenty-five unformatted records can accompany a single generic record. Each of the unformatted records consists of 60 positions of header data, up to 4800 characters comprising IRS documents (60 lines with 80 characters each), plus a record terminus for a maximum of 4,861 positions. If the required federal data requires more space than will fit in the 16 unformatted records, the return is not eligible for electronic filing. The department will:

1. Specify that all data in unformatted records be in variable format and that the federal field numbers defined by the IRS be used in the imbedded data.
2. Require that if more than one unformatted record is used, imbedded federal forms are not split between records.
3. Store the data in the same method as the IRS, with the data being preceded by the field number. The federal data in the state unformatted should contain only the symbols and abbreviations allowed in federal records and be identical to the IRS data with the exception of four characters. For these characters, a state record character should be substituted for the corresponding IRS value. The characters are:

| | |
|-----------------------|----------------------|
| "{" instead of "[" | "}" instead of "]" |
| "\$ " instead of "# " | "!" instead of "*" " |

- The hexadecimal representations of these characters are:

| Symbol | ASCII | EBSCIC HEX | SYMBOL | ASCII HEX | EBCDIC HEX |
|--------|-------|---------------|--------|-----------|------------|
| [| 5B | AD | { | 7B | CO |
|] | 5D | BD | } | 7D | DO |
| # | 23 | 7B | \$ | 24 | 5B |
| * | 2A | 5C | ! | 21 | 5A |

Return Sequencing:

Connecticut will require the following sequence within the unformatted record:

1. Form 1040/1040A/1040EZ (Page 1 and 2 only)
2. Form(s) W-2
3. Form(s) W2-G
4. Form(s) 1099-R
5. Form 1099-G (Unemployment Compensation for State of CT only) (maximum of 2)
6. Form 1099-MISC (only if Connecticut income tax is withheld)(maximum of 10)
7. Schedule CT-SI
8. Schedule CT-1040AW

Unformatted Record Layout

| *****HEADER SECTION***** | | | |
|--------------------------|--|--------|---|
| Field | Identification | Length | Description |
| | Byte Count | 4 | "4861" bytes for fixed; "nnnn" for variable format |
| | Start of Record Sentinel | 4 | Value "*****" |
| 0000 | Record ID Type | 6 | Value "STbbbb" |
| 0001 | Form Number | 6 | Value "0002bb" |
| 0002 | Page Number | 5 | Value "PG01b" |
| 0003 | Taxpayer Identification Number | 9 | N; (Primary SSN) |
| 0004 | Filler | 1 | Filler |
| 0005 | Form/Schedule Number | 7 | N; "0000001" to "0000025" |
| 0010 | State Code | 2 | AN, Value = "CT" |
| 0011 | City Code | 2 | Reserved for future use |
| 0020 | Declaration Control Number | 14 | N; Assigned by filer; must be same as on the IRS return |
| | a. First Two Positions | 2 | N; Value "00" |
| | b. EFIN of Originator | 6 | N; ID of Originator |
| | c. Batch Number | 3 | N; (000-999) |
| | d. Sequence Number | 2 | N; (00-99) |
| | e. Year Digit | 1 | N; Value "7"; reflects processing year |
| *****DATA SECTION***** | | | |
| 050 | Form Data (line 001) | 80 | AN |
| . | | | |
| . | | | |
| . | (Up to 60 lines of data per page may be entered) | | |
| . | | | |
| . | | | |
| 345 | Form Data (line 060) | 80 | AN |
| | Record Terminus | 1 | Value "#" |

Form CT-1099G

UNEMPLOYMENT COMPENSATION FOR CONNECTICUT TAXPAYERS

| | | | |
|---|--|----|--|
| <p>Only supply this information if Connecticut Tax is Withheld</p> <p>Maximum number of form occurrences is 2</p> <p>Note: Please format this state record as if it was an IRS record included in the unformatted record.</p> | | | |
| <p>*****HEADER SECTION*****</p> <p>*****</p> | | | |
| | Byte Count | 4 | "363" bytes for fixed; "nnnn" for variable format |
| | Start of Record Sentinel | 4 | Value "*****" |
| 0000 | Record ID Type | 6 | Value "STbbbb" |
| 0001 | Form Number | 6 | Value "1099Gb" |
| 0002 | Page Number | 5 | Value "PG01b" |
| 0003 | Taxpayer Identification Number | 9 | N; (Primary SSN) |
| 0004 | Filler | 1 | Filler |
| 0005 | Form/Schedule Number | 7 | N; "0000001" to "0000002" |
| <p>*****DATA SECTION*****</p> <p>*****</p> | | | |
| 0010 | Description 1 | 7 | AN = Value = "1099Gbb" |
| 0020 | Payer's Name | 35 | AN |
| 0025 | Payer's Name Line 2 | 35 | AN |
| 0030 | Payer's Address | 35 | AN |
| 0040 | Payer's City | 22 | AN |
| 0050 | Payer's State | 2 | A |
| 0060 | Payer's Zip Code | 12 | N |
| 0070 | Payer's Federal Identification Number | 9 | N |
| 0080 | SSN | 9 | N |
| 0090 | Taxpayer Name | 35 | AN |
| 0100 | Taxpayer Address | 35 | AN |
| 0110 | Taxpayer City | 22 | AN |
| 0120 | Taxpayer State | 2 | A |
| 0130 | Taxpayer Zip Code | 12 | N |
| 0140 | Unemployment received | 12 | N |
| 0150 | State or Local income tax refunds, credits, or offsets | 12 | N; IF > 0, CT tax withheld must = 0 |
| 0160 | Federal Income tax Withheld | 12 | N |
| 0170 | CT Taxes Withheld | 12 | N; Must = 0 if 0150 is >0 |
| 0180 | Record Terminus | 1 | Value "\$" |

Form CT-1099MISC

Only supply this information if Connecticut Tax is Withheld

Maximum number of form occurrences is 10

B) Note: Please format this state record as if it was an IRS record included in the unformatted record.

*******HEADER SECTION*******

| | | | |
|------|--------------------------------|---|--|
| | Byte Count | 4 | "387" bytes for fixed; "nnnn" for variable format |
| | Start of Record Sentinel | 4 | Value "!!!!" |
| 0000 | Record ID Type | 6 | Value "STbbbb" |
| 0001 | Form Number | 6 | Value "1099MI" |
| 0002 | Page Number | 5 | Value "PG01b" |
| 0003 | Taxpayer Identification Number | 9 | N; (Primary SSN) |
| 0004 | Filler | 1 | Filler |
| 0005 | Form/Schedule Number | 7 | N; "0000001" to "0000010" |

*******DATA SECTION*******

| | | | |
|------|---------------------------------------|----|-----------------------|
| 0010 | Description 1 | 7 | AN; Value = "1099MIS" |
| 0020 | Payer's Name | 35 | AN |
| 0025 | Payer Name Line 2 | 35 | AN |
| 0030 | Payer Address | 35 | AN |
| 0040 | Payer's City | 22 | AN |
| 0050 | Payer's State | 2 | A |
| 0060 | Payer's Zip Code | 12 | N |
| 0070 | Payer's Federal Identification Number | 9 | N |
| 0080 | SSN | 9 | N |
| 0090 | Taxpayer Name | 35 | AN |
| 0100 | Taxpayer Address | 35 | AN |
| 0110 | Taxpayer City | 22 | AN |
| 0120 | Taxpayer State | 2 | A |
| 0130 | Taxpayer Zip Code | 12 | N |
| 0140 | Rents | 12 | N |
| 0150 | Royalties | 12 | N |
| 0160 | Other Income | 12 | N |
| 0170 | Non-employee Compensation | 12 | N |
| 0180 | Federal Income tax Withheld | 12 | N |
| 0190 | CT Taxes Withheld | 12 | N; Only if > 0 |
| 0200 | Record Terminus | 1 | Value "\$" |

Unformatted Record Layout
Schedule CT-SI

| Field # | Identification | Length | Description |
|---------|----------------|--------|-------------|
|---------|----------------|--------|-------------|

Schedule CT-SI

Schedule of Income From Connecticut Sources

| <p style="text-align: center;">Complete only if you were a Nonresident or Part-Year resident of CT Note: Please format this state record as if it was an IRS record included in the unformatted record.</p> | | | |
|---|--|--------|----------------------------|
| <p style="text-align: center;">*****HEADER SECTION*****</p> | | | |
| Field # | Identification | Length | Description |
| | Byte Count | 4 | "nnnn" for variable format |
| | Start of Record Sentinel | 4 | Value "!!!!" |
| 0000 | Record ID Type | 6 | Value "STbbbb" |
| 0001 | Form Number | 6 | Value "CTSIbb" |
| 0002 | Page Number | 5 | Value "PG01b" |
| 0003 | Taxpayer Identification Number | 9 | N; (Primary SSN) |
| 0004 | Filler | 1 | Filler |
| 0005 | Form/Schedule Number | 7 | N; "0000001" |
| <p style="text-align: center;">*****DATA SECTION*****</p> | | | |
| 0010 | Description | 7 | AN; Value = "CTSIbbb" |
| 0015 | Wages, salaries, tips, etc | 12 | N; Line 1 |
| 0020 | Taxable interest | 12 | N; Line 2 |
| 0025 | Ordinary dividends | 12 | N; Line 3 |
| 0030 | Alimony received | 12 | N; Line 4 |
| 0035 | Business income or (loss) | 12 | N; Line 5 |
| 0040 | Capital gain or (loss) | 12 | N; Line 6 |
| 0045 | Other gains or (losses) | 12 | N; Line 7 |
| 0050 | Taxable amount of IRA distributions | 12 | N; Line 8 |
| 0055 | Taxable amount of pensions | 12 | N; Line 9 |
| 0060 | Rental real estate, royalties, partnerships,,, | 12 | N; Line 10 |
| 0065 | Farm income or (loss) | 12 | N; Line 11 |
| 0070 | Unemployment compensation | 12 | N; Line 12 |
| 0075 | Taxable amount of social security benefits | 12 | N; Line 13 |
| 0080 | Other income | 12 | N; Line 14 |
| 0085 | Gross income from CT sources | 12 | N; Line 15 |
| 0090 | Archer MSA deduction | 12 | N; Line 16 |

Unformatted Record Layout
Schedule CT-SI

| <i>Field #</i> | <i>Identification</i> | <i>Length</i> | <i>Description</i> |
|----------------|---|---------------|---|
| 0095 | Certain Business Expenses of reservists, artists, and fee-basis government officials. | 12 | N; Line 17 |
| 0100 | Health Savings Account Deduction | 12 | N; Line 18 |
| 0105 | Moving Expenses | 12 | N; Line 19 |
| 0110 | One Half of self-employment tax | 12 | N; Line 20 |
| 0115 | Self-employed SEP, SIMPLE and qualified plans | 12 | N; Line 21 |
| 0120 | Self-employed health insurance deduction | 12 | N; Line 22 |
| 0125 | Penalty on early withdrawal of savings | 12 | N; Line 23 |
| 0130 | Alimony paid | 12 | N; Line 24 |
| 0135 | Recipient's last name | 35 | AN; Line 24 |
| 0140 | SSN: | 9 | N; Line 24 |
| 0145 | IRA Deduction | 12 | N; Line 25 |
| 0150 | Student loan interest deduction | 12 | N; Line 26 |
| 0155 | Jury Duty Pay you gave to your employer | 12 | AN; Line 27 |
| 0160 | Domestic production activities deduction | 12 | N; Line 28 |
| 0165 | Total Adjustments (add lines 16-28) | 12 | N; Line 29 |
| 0167 | Income from Connecticut Sources (Subtract line 29 from line 15) | 12 | N; Line 30 |
| 0170 | Working days outside Connecticut | 3 | N; Line A |
| 0175 | Working days inside Connecticut | 3 | N; Line B |
| 0180 | Total working days | 3 | N; Line C |
| 0185 | Nonworking days | 3 | N; Line D |
| 0190 | Connecticut ratio | 5 | N; Divide line B by Line C, Not to exceed 1.0000 Round to four places, Left justify Example: .8754 = "087540" |

Unformatted Record Layout
Schedule CT-SI

| <i>Field #</i> | <i>Identification</i> | <i>Length</i> | <i>Description</i> |
|----------------|--------------------------------|---------------|--------------------|
| 0195 | Total income being apportioned | 12 | N; Line F |
| 0200 | Connecticut income | 12 | N; Line G |
| | Record Terminus | 1 | Value "\$" |

DRAFT

Unformatted Record Layout
Schedule CT-1040AW

| Field # | Identification | Length | Description |
|---------|----------------|--------|-------------|
|---------|----------------|--------|-------------|

Schedule CT-1040AW

Part-Year Resident Income Allocation

MUST be Completed if you were a Part-Year resident of CT

C) Note: Please format this state record as if it was an IRS record included in the unformatted record.

*****HEADER SECTION

| | | | |
|------|--------------------------------|---|----------------------------|
| | Byte Count | 4 | "nnnn" for variable format |
| | Start of Record Sentinel | 4 | Value "!!!!" |
| 0000 | Record ID Type | 6 | Value "STbbbb" |
| 0001 | Form Number | 6 | Value "CTAWbb" |
| 0002 | Page Number | 5 | Value "PG01b" |
| 0003 | Taxpayer Identification Number | 9 | N; (Primary SSN) |
| 0004 | Filler | 1 | Filler |
| 0005 | Form/Schedule Number | 7 | N; "0000001" |

*****DATA SECTION

| | | | |
|------|---|----|----------------------|
| 0010 | Description | 7 | AN; Value= "CTAWbbb" |
| 0015 | Wages, salaries, tips, etc; Column A | 12 | N; Line 1 |
| 0020 | Taxable interest; Column A | 12 | N; Line 2 |
| 0025 | Ordinary dividends; Column A | 12 | N; Line 3 |
| 0030 | Alimony received; Column A | 12 | N; Line 4 |
| 0035 | Business income or (loss); Column A | 12 | N; Line 5 |
| 0040 | Capital gain or (loss); Column A | 12 | N; Line 6 |
| 0045 | Other gains or (losses); Column A | 12 | N; Line 7 |
| 0050 | Taxable amount of IRA distributions; Column A | 12 | N; Line 8 |
| 0055 | Taxable amount of pensions and annuities; Column A | 12 | N; Line 9 |
| 0060 | Rental real estate, royalties, partnerships; Column A | 12 | N; Line 10 |
| 0065 | Farm income or (loss); Column A | 12 | N; Line 11 |
| 0070 | Unemployment compensation; Column A | 12 | N; Line 12 |
| 0075 | Taxable amount of social security benefits; Column A | 12 | N; Line 13 |

Unformatted Record Layout
Schedule CT-1040AW

| <i>Field #</i> | <i>Identification</i> | <i>Length</i> | <i>Description</i> |
|----------------|--|---------------|--------------------|
| 0080 | Other income; Column A | 12 | N; Line 14 |
| 0085 | Gross income; Column A | 12 | N; Line 15 |
| 0090 | Archer MSA deduction; Column A | 12 | N; Line 16 |
| 0095 | Certain business expenses of reservists, artists, and fee basis government officials ; Column A | 12 | N; Line 17 |
| 0100 | Health and savings account deduction; Column A | 12 | N; Line 18 |
| 0105 | Moving Expenses, Column A | 12 | N; Line 19 |
| 0115 | One –half of self-employment tax; Column A | 12 | N; Line 20 |
| 0120 | Self employed SEP, SIMPLE and qualified plans; Column A | 12 | N; Line 21 |
| 0125 | Self employed health insurance deduction; Column A | 12 | N; Line 22 |
| 0130 | Penalty on early withdrawal of savings; Column A | 12 | N; Line 23 |
| 0135 | Alimony paid; Column A | 12 | N; Line 24 |
| 0140 | IRA deduction; Column A | 12 | N; Line 25 |
| 0145 | Student loan interest deduction; Column A | 12 | N; Line 26 |
| 0150 | Jury Duty Pay you gave to your employer; Column A | 12 | N; Line 27 |
| 152 | Domestic production activities deduction | 12 | N; Line 28 |
| 0155 | Total Adjustments (Add lines 16 through 28); Column A | 12 | N; Line 29 |
| 0160 | Subtract line 29 from Line 15, Column A | 12 | N; Line 30 |
| 0165 | Wages, salaries, tips, etc; Column B | 12 | N; Line 1 |
| 0170 | Taxable interest; Column B | 12 | N; Line 2 |
| 0175 | Ordinary dividends; Column B | 12 | N; Line 3 |
| 0180 | Alimony received; Column B | 12 | N; Line 4 |
| 0185 | Business income or (loss); Column B | 12 | N; Line 5 |
| 0190 | Capital gain or (loss); Column B | 12 | N; Line 6 |

Unformatted Record Layout
Schedule CT-1040AW

| <i>Field #</i> | <i>Identification</i> | <i>Length</i> | <i>Description</i> |
|----------------|--|---------------|--------------------|
| 0195 | Other gains or (losses); Column B | 12 | N; Line 7 |
| 0200 | Taxable amount of IRA distributions; Column B | 12 | N; Line 8 |
| 0205 | Taxable amount of pensions and annuities; Column B | 12 | N; Line 9 |
| 0210 | Rental real estate, royalties, partnerships; Column B | 12 | N; Line 10 |
| 0215 | Farm income or (loss); Column B | 12 | N; Line 11 |
| 0220 | Unemployment compensation; Column B | 12 | N; Line 12 |
| 0225 | Taxable amount of social security benefits; Column B | 12 | N; Line 13 |
| 0230 | Other income; Column B | 12 | N; Line 14 |
| 0235 | Gross income; Column B | 12 | N; Line 15 |
| 0240 | Archer MSA deduction; ; Column B | 12 | N; Line 16 |
| 0245 | Certain business expenses of reservists, artists, and fee basis government officials ; Column B | 12 | N; Line 17 |
| 0250 | Health savings account deduction; Column B | 12 | N; Line 18 |
| 0255 | Moving Expenses; Column B | 12 | N; Line 19 |
| 0260 | One Half of self-employment tax; Column B | 12 | N; Line 20 |
| 0265 | Self employed SEP, SIMPLE and qualified plans; Column B | 12 | N; Line 21 |
| 0270 | Self-employed Health Insurance Deduction; Column B | 12 | N; Line 22 |
| 0275 | Penalty on early withdrawal of savings; Column B | 12 | N; Line 23 |
| 0280 | Alimony paid; Column B | 12 | N; Line 24 |
| 0285 | IRA deduction; Column B | 12 | N; Line 25 |
| 0290 | Student loan interest deduction; Column B | 12 | N; Line 26 |
| 0295 | Jury Duty Pay you gave to your employer; Column B | 12 | N; Line 27 |
| 0297 | Domestic production activities deduction | 12 | N: Line 28 |

Unformatted Record Layout
Schedule CT-1040AW

| <i>Field #</i> | <i>Identification</i> | <i>Length</i> | <i>Description</i> |
|----------------|--|---------------|--------------------|
| 0300 | Total Adjustments; add lines 16 through 28 Column B | 12 | N; Line 29 |
| 0305 | Subtract Line 29 from Line 15 | 12 | N; Line 30 |
| 0310 | Wages, salaries, tips, etc; Column C | 12 | N; Line 1 |
| 0315 | Taxable interest; Column C | 12 | N; Line 2 |
| 0320 | Ordinary dividends; Column C | 12 | N; Line 3 |
| 0325 | Alimony received; Column C | 12 | N; Line 4 |
| 0330 | Business income or (loss); Column C | 12 | N; Line 5 |
| 0335 | Capital gain or (loss); Column C | 12 | N; Line 6 |
| 0340 | Other gains or (losses); Column C | 12 | N; Line 7 |
| 0345 | Taxable amount of IRA distributions; Column C | 12 | N; Line 8 |
| 0350 | Taxable amount of pensions and annuities; Column C | 12 | N; Line 9 |
| 0355 | Rental real estate, royalties, partnerships; Column C | 12 | N; Line 10 |
| 0360 | Farm income or (loss); Column C | 12 | N; Line 11 |
| 0365 | Unemployment compensation; Column C | 12 | N; Line 12 |
| 0370 | Taxable amount of social security benefits; Column C | 12 | N; Line 13 |
| 0375 | Other income; Column C | 12 | N; Line 14 |
| 0380 | Gross income; Column C | 12 | N; Line 15 |
| 0385 | Archer MSA deduction; Column C | 12 | N; Line 16 |
| 0390 | Certain business expenses of reservists, artists, and fee basis government officials; Column C | 12 | N; Line 17 |
| 0395 | Health Savings account deduction; Column C | 12 | N; Line 18 |
| 0400 | Moving Expenses deduction; Column C | 12 | N; Line 19 |
| 0405 | One-half of self-employment tax; Column C | 12 | N; Line 20 |
| 0410 | Self employed SEP, SIMPLE and qualified plans; Column C | 12 | N; Line 21 |

Unformatted Record Layout
Schedule CT-1040AW

| <i>Field #</i> | <i>Identification</i> | <i>Length</i> | <i>Description</i> |
|----------------|---|---------------|--------------------|
| 0415 | Self employed health insurance deduction; Column C | 12 | N; Line 22 |
| 0420 | Penalty on early withdrawal of savings; Column C | 12 | N; Line 23 |
| 0425 | Alimony Paid; Column C | 12 | N; Line 24 |
| 0430 | IRA deduction; Column C | 12 | N; Line 25 |
| 0435 | Student loan deduction; Column C | 12 | N; Line 26 |
| 0440 | Jury Duty Pay you gave to your employer; Column C | 12 | N; Line 27 |
| 0442 | Domestic production activities deduction | 12 | N; Line 28 |
| 0445 | Total Adjustments add lines 16 through 28; Column D | 12 | N; Line 29 |
| 0450 | Subtract Line 29 from Line 15 | 12 | N; Line 30 |
| 0455 | Wages, salaries, tips, etc; Column D | 12 | N; Line 1 |
| 0460 | Taxable interest; Column D | 12 | N; Line 2 |
| 0465 | Ordinary dividends; Column D | 12 | N; Line 3 |
| 0470 | Alimony received; Column D | 12 | N; Line 4 |
| 0475 | Business income or (loss); Column D | 12 | N; Line 5 |
| 0480 | Capital gain or (loss); Column D | 12 | N; Line 6 |
| 0485 | Other gains or (losses); Column D | 12 | N; Line 7 |
| 0490 | Taxable amount of IRA distributions; Column D | 12 | N; Line 8 |
| 0495 | Taxable amount of pensions and annuities; Column D | 12 | N; Line 9 |
| 0500 | Rental real estate, royalties, partnerships; Column D | 12 | N; Line 10 |
| 0505 | Farm income or (loss); Column D | 12 | N; Line 11 |
| 0510 | Unemployment compensation; Column D | 12 | N; Line 12 |
| 0515 | Taxable amount of social security benefits; Column D | 12 | N; Line 13 |
| 0520 | Other income; Column D | 12 | N; Line 14 |
| 0525 | Gross income; Column D | 12 | N; Line 15 |

Unformatted Record Layout
Schedule CT-1040AW

| <i>Field #</i> | <i>Identification</i> | <i>Length</i> | <i>Description</i> |
|----------------|--|---------------|--------------------|
| 0530 | Archer MSA Deduction; Column D | 12 | N; Line 16 |
| 0535 | Certain business expenses of reservists, artists, and fee- basis government officials; Column D | 12 | N; Line 17 |
| 0540 | Health savings account deduction; Column D | 12 | N; Line 18 |
| 0545 | Moving expenses, Column D | 12 | N; Line 19 |
| 0550 | One-half of self-employment tax; Column D | 12 | N; Line 20 |
| 0555 | Self-employed SEP, SIMPLE and qualified plans; Column D | 12 | N; Line 21 |
| 0560 | Self employed health insurance deduction; Column D | 12 | N; Line 22 |
| 0565 | Penalty of early withdrawal of savings; Column D | 12 | N; Line 23 |
| 0570 | Alimony paid; Column D | 12 | N; Line 24 |
| 0575 | IRA deduction; Column D | 12 | N; Line 25 |
| 0580 | Student loan interest deduction; Column D | 12 | N; Line 26 |
| 0585 | Jury Duty Pay you gave to your employer; Column D | 12 | N; Line 27 |
| 0587 | Domestic production activities deduction | 12 | N; Line 28 |
| 0590 | Total adjustments (add lines 16 through 28) | 12 | N; Line 29 |
| 0595 | Subtract Line 29 from Line 15 | 12 | N; line 30 |
| 0600 | Date you moved into Connecticut | 8 | YYYYMMDD |
| 0605 | state of prior residence | 2 | |
| 0610 | Date your spouse moved into Connecticut | 8 | YYYYMMDD |
| 0615 | state of spouse's prior residence | 2 | |
| 0620 | Date you moved out of Connecticut | 8 | YYYYMMDD |
| 0625 | state of new residence | 2 | |
| 0630 | Date your spouse moved out of Connecticut | 8 | YYYYMMDD |

Unformatted Record Layout
Schedule CT-1040AW

| <i>Field #</i> | <i>Identification</i> | <i>Length</i> | <i>Description</i> |
|----------------|--|---------------|---|
| 0635 | state of Spouse's new residence | 2 | |
| 0640 | receive income from Connecticut sources "YES" check box | 1 | AN; Value "X" if box is checked, Value " " if box is not checked |
| 0645 | receive income from Connecticut sources "NO" check box | 1 | AN; Value "X" if box is checked, Value " " if box is not checked |
| 0650 | Spouse receive income from Connecticut sources "YES" check box | 1 | AN; Value "X" if box is checked, Value " " if box is not checked |
| 0655 | Spouse receive income from Connecticut sources "NO" check box | 1 | AN; Value "X" if box is checked, Value " " if box is not checked |
| | Record Terminus | 1 | Value "\$" |

This page is intentionally left blank.

Appendix A: State of Connecticut Forms

DRAFT

This page is intentionally left blank.

DRAFT

Appendix B: Tax Tables & Calculation Schedules

DRAFT

This page is intentionally left blank.

DRAFT

Appendix C: Formatting Rules for Name & Address entries

Note: ALL ALPHA CHARACTERS MUST BE UPPER CASE.

A) For returns containing Social Security Numbers

1) The following should not be entered if it precedes the name:

MR
MRS
MASTER

MS
MISS

2) The following should be entered in the suffix field if it precedes the name: (Key 1st 3 characters)

DR
PROFESSOR
MD
REVEREND
FR – FATHER

PASTOR
CPA
ATTY
MIN (MINOR)

3) The following should be entered in the Suffix field

JR
SR
I, II, III

4) No punctuation should be used with the exception of a "-"

SARA JONES-SMITH

5) Apostrophes in last names should be omitted

OBRIEN (No space between O & B)

6) The following is a listing of standard abbreviations

| | | | |
|-----------|------|-----------|-----|
| STREET | ST | EXTENSION | EXT |
| AVENUE | AVE | LANE | LN |
| ROAD | RD | COURT | CT |
| BOULEVARD | BLVD | PLACE | PL |
| HIGHWAY | HWY | SUITE | STE |

PARKWAY

PKWY

APRTMENT

APT

BUILDING

BLDG

Form CT-1040V

Scan Line requirements

Location of Scan Line:

Scan Line Printing

*.50 inch from the right edge of the scan line to the right edge of the coupon and .50 inch from the bottom of the scan line to the bottom of the coupon.

*A minimum requirement of white space around the scan line is .25 inch above, below, to the right, and to the left of the scan line.

Contents of Scan Line

| ScanlineItem | Length | Default Value |
|-------------------|--------|--------------------------------|
| SCANLINE-ID | 9(01) | 3 |
| PRIMARY-SSN | 9(09) | (from IRS field 0003) |
| ZERO-1 | 9(01) | 0 |
| SPOUSE-SSN | 9(09) | (From IRS field 0055) |
| ZERO-2 | 9(01) | 0 |
| PER-DATE-MMDDYYYY | 9(08) | For current tax year: 12312006 |
| AMOUNT-DUE | 9(13) | (From IRS field 0615) |
| CHECK-DIGIT | 9(01) | (MOD 10 check digit) |